

STAND. COM. REP. NO.

1056

Honolulu, Hawaii

MAR 25 2015

RE: H.B. No. 966
H.D. 1

Honorable Donna Mercado Kim
President of the Senate
Twenty-Eighth State Legislature
Regular Session of 2015
State of Hawaii

Madam:

Your Committee on Judiciary and Labor, to which was referred
H.B. No. 966, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO SECTION 237-23, HAWAII REVISED
STATUTES,"

begs leave to report as follows:

The purpose and intent of this measure is to:

- (1) Correct an inadvertent repeal of wording from section
237-23, Hawaii Revised Statutes (HRS); and
- (2) Provide a retroactive effective date that applies to
taxable years beginning after December 31, 2011.


Your Committee received testimony in support of this measure
from the Department of Taxation. Your Committee received comments
on this measure from the Tax Foundation of Hawaii.

Your Committee finds that Act 184, Session Laws of Hawaii
2012 (Act 184), amended section 237-23, HRS, to add potable water
companies to the existing exemption provided to certain nonprofit
organizations. In the process, the words, "as such" were
inadvertently deleted from that section. According to the
testimony submitted by the Department of Taxation, these words
have been important for courts in the past and should be
reinstated in statute to ensure consistent treatment of nonprofit
organizations entitled to this exemption.



As affirmed by the record of votes of the members of your Committee on Judiciary and Labor that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 966, H.D. 1, and recommends that it pass Second Reading and be referred to the Committee on Ways and Means.

Respectfully submitted on
behalf of the members of the
Committee on Judiciary and
Labor,

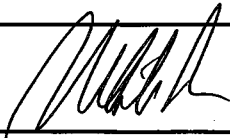


GILBERT S.C. KEITH-AGARAN, Chair



The Senate
Twenty-Eighth Legislature
State of Hawai'i

Record of Votes
Committee on Judiciary and Labor
JDL

Bill / Resolution No.:* <div style="font-size: 1.2em; font-family: cursive;">HB 966 HDI</div>	Committee Referral: <div style="font-size: 1.2em; font-family: cursive;">JDL, WAM</div>	Date: <div style="font-size: 1.2em; font-family: cursive;">3/20/15</div>		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"> <input checked="" type="checkbox"/> Pass, unamended 2312 </div> <div style="text-align: center;"> <input type="checkbox"/> Pass, with amendments 2311 </div> <div style="text-align: center;"> <input type="checkbox"/> Hold 2310 </div> <div style="text-align: center;"> <input type="checkbox"/> Recommit 2313 </div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
KEITH-AGARAN, Gilbert S.C. (C)	✓			
SHIMABUKURO, Maile S.L. (VC)	✓			
ESPERO, Will	✓			
GABBARD, Mike	✓			
IHARA, Jr., Les				✓
THIELEN, Laura H.	✓			
SLOM, Sam	✓			
TOTAL	6			1
Recommendation: <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted </div>				
Chair's or Designee's Signature: <div style="text-align: right; font-size: 1.5em; font-family: cursive; margin-top: 10px;">  </div>				
<div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <div>Distribution:</div> <div>Original</div> <div>Yellow</div> <div>Pink</div> <div>Goldenrod</div> </div> <div style="display: flex; justify-content: space-between; font-size: 0.8em; margin-top: 5px;"> <div>File with Committee Report</div> <div>Clerk's Office</div> <div>Drafting Agency</div> <div>Committee File Copy</div> </div>				

*Only one measure per Record of Votes